

When should I file my returns/reports?

The Department encourages you to file your returns as early as possible. Our payment warehousing option allows you to “hold” your payment until the due date (see “Electronic Payment”). Filing early allows time for you to obtain assistance to resolve any issues that may occur. You may experience delays in obtaining personal assistance when contacting us during peak periods.

When are submissions considered late? What if my submission is late?

When electronically transmitting your return and payment, the filing must generally be initiated by 5:00 p.m., ET, on the business day prior to the due date. If your submission is late and the circumstances were under your or your bank’s control, monetary penalties for late payment may be imposed. If the circumstances were **not** under your control, you may be asked to provide proof that you attempted to transfer funds in a timely manner. If your information proves that you did attempt to transfer timely, we will make appropriate adjustments.

What if I filed a tax return or made a payment for the wrong month (collection period)?

Call the Department (see back panel) and select “e-Services” for assistance and instructions.

What if I will not be able to file electronically this month?

Call the Department (see back panel) and select “e-Services” for assistance and instructions.

What should I do if I discover transmission problems when the return is due?

- If you are using EDI software, call your vendor.
- If you are using the Department’s Internet site, call us (see back panel).

What method(s) is/are provided in emergency situations where payments can not be made using normal methods?

Fed-Wires are allowed only in emergency situations that are determined to be beyond the taxpayer’s control. Prior approval from the Department is required for each emergency transfer. Fax your Fed-Wire request to 850-922-5088. We must **receive your fax** prior to 9 a.m., ET, on your electronic payment due date. An approved Fed-Wire must be initiated by 12 p.m., ET, on your electronic payment due date.

To Contact Us

- Visit the Department’s Internet site at **www.myflorida.com/dor** to obtain information and forms.
- Call for assistance Monday - Friday, 8 a.m. to 5 p.m., ET.
 - ✓ General taxes:
1-800-352-3671 (in Florida only) or 850-488-6800
 - ✓ Unemployment tax only:
1-800-482-8293 (nationwide)
- Fax your questions to: 850-922-5088.
- Write to:
E-SERVICES UNIT
FLORIDA DEPARTMENT OF REVENUE
PO BOX 5885
TALLAHASSEE FL 32314-5885

e-Services

Filing and Paying Your Taxes Electronically



2004 GUIDEBOOK
*Please review for new and
updated information.*

ELECTRONIC PAYMENT

Taxpayers who are required to remit tax payments electronically must do so through one of two approved methods:

- ACH-Debit
- ACH-Credit

The accompanying chart contains the requirements for each method.

When should I remit my payments?

Taxpayers may initiate and schedule their electronic payments up to 30 days in advance, using a method called payment warehousing. The payment is held in the system until the specified date (usually the due date), at which time the taxpayer's bank account is debited.

What is touch-tone reporting?

Touch-tone reporting is available to initiate your electronic payments. You can key your payment information directly into the reporting system. You will receive instructions after you enroll.

Other state agencies accepting electronic payments

Taxpayers making payments for taxes and/or fees administered by other state agencies should contact those agencies directly for more information about their payment requirements.

Department of Business & Professional Regulation:

- Alcoholic Beverages & Tobacco, call 850-921-2152.
- Pari-Mutuel Wagering, call 850-413-0796.

Department of Management Services:

- Retirement Contributions, call 850-414-6335.

METHOD	ACH-DEBIT	ACH-CREDIT
Cost	No cost.	Taxpayer is responsible for paying all related costs.
Responsibility for test transaction	State is responsible.	Taxpayer is responsible.
Responsibility for confirming prenote accuracy	State is responsible.	Taxpayer is responsible.
Payment transfer request deadline	5:00 p.m., ET, on the business day prior to payment due date.	Varies – taxpayer must check with its own bank for required deadlines.
How it works	<p>Telephone - You place a toll-free call to the authorized data collection center (DCC) and follow the instructions. The DCC will answer and ask for your user ID and password. You will also provide the payment amount, collection period ending date, payment type, and bank withdrawal date. Upon completion, the DCC will give you a confirmation number for your records. Funds are transferred and deposited into the State's account on the date you specify.</p> <p>Internet - You enter your bank account information, including the 9-digit routing number and the withdrawal date on a "check" displayed on the payment page. A confirmation number will be displayed upon completion for you to print for your records.</p> <p>Software - You enter your bank account information, including the 9-digit routing number, in the appropriate area within the software product. Follow the payment instructions provided by the software vendor.</p>	Taxpayer must provide letter stating valid business reason for requesting ACH-Credit approval. Valid reasons include your previous use of the ACH-Credit method in other business-related activities or internal controls within your business regarding ACH transfers.

INFORMATION ON COMPUTER SOFTWARE, HARDWARE, AND INTERNET

How do I file my sales and use tax and/or solid waste and surcharge returns electronically?

You can file returns and pay taxes by using the Department's free and secure Internet site. Or, you may purchase software from an approved vendor (the vendor must have its software approved by the Department of Revenue) or you may develop your own. Specifications for developing your own software and a list of vendors offering approved software are available on our Internet site at www.myflorida.com/dor/forms/edi/use.html. You can also request them by telephone, fax, or mail (see back panel).

How and where do I get the software to file fuel tax returns and remit payments electronically?

Software is available for the following returns at no cost. It will be mailed to you once your enrollment has been processed.

- DR-309632 *Wholesaler/Importer Fuel Tax Return*
- DR-309633 *Mass Transit System Provider Fuel Tax Return*
- DR-309634 *Local Government User of Diesel Fuel Tax Return*
- DR-309637 *Petroleum Carrier Information Return*

How do I file my intangible personal property tax returns electronically?

The Department offers a free, secure Internet site to file your returns and pay taxes. Enrollment is not required.

How do I file my unemployment tax reports electronically?

The Department offers a free, secure Internet site to file your reports and pay taxes. After you enroll, you will receive a user ID and password.

Visit our Internet site for more filing options if you report for more than 200 employees.

How do I file my communications services tax returns electronically?

The Department offers a free, secure Internet site to file your returns and pay taxes. After you enroll, you will receive a user ID and password.

Visit our Internet site for more filing options if you collect communications services tax in more than 50 jurisdictions.

Who do I call if I have questions or trouble installing and accessing the software?

If your question is related to:

- *Hardware/Software* - Call your vendor (check the software package for a phone number and customer service hours).
- *Communication* (transmitting your information electronically) - Call your vendor (check the software package for a phone number and customer service hours).
- *Completing the tax return* - Call the Department of Revenue (see back panel).
- *Difficulties or problems with the Department's Internet site* - Call us (see back panel).

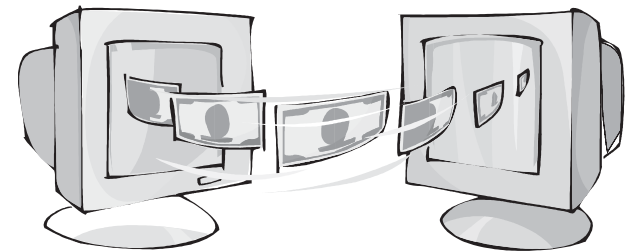
If I have obtained approved software, what should I do next?

Read the installation instructions included with your software. Once it is installed, you must test the software to ensure that a communication link can be established. To test the link, you will need a user name and password from AT&T EasyLink Services. This will be mailed to you after you have completed your enrollment.

Can I use the 2003 tax software to file my 2004 tax returns?

No. Your 2003 approved software package will not be valid for 2004. A list of vendors offering approved software for 2004 is available on our Internet site at www.myflorida.com/dor/forms/edi/use.html. You can also request the list by telephone, fax, or mail (see back panel).

Fuel tax software users will automatically receive the updated software each year.



GENERAL INFORMATION

Who is required to file and/or pay taxes electronically?

- Taxpayers who paid taxes of \$30,000 or more during the preceding state fiscal year (July 1 – June 30) in **any** of the tax categories listed in this brochure.
- Taxpayers who file consolidated tax returns.
- Employers who employed ten (10) or more employees in any calendar quarter during the preceding state fiscal year (July 1 – June 30).
- Persons who prepared and reported unemployment tax for 100 or more employers during the preceding state fiscal year (July 1 – June 30).
- Fuel dealers who are required to report information for tracking purposes.

How do I enroll to file and pay electronically?

You can complete an online *Enrollment/Authorization for e-Services* on the Department's Internet site at www.myflorida.com/dor. Just click on "e-Services" to begin. The online application allows you to enroll for all applicable taxes and fees at the same time. The information you provide is used to create your account.

Once you have successfully enrolled, you will receive an information package within 30 days. This package will contain detailed instructions for electronic filing and/or payment, your user ID, your password, and a schedule of payment dates.

What taxes can I pay electronically?

- | | |
|-----------------------------|--------------------------------|
| • Sales and Use | • Gas and Sulfur Production |
| • Insurance Premium | • Fuel |
| • Corporate Income | • Communications Services |
| • Gross Receipts | • Mitigation Fee |
| • Solid Waste and Surcharge | • Severance Tax/Solid Minerals |
| • Documentary Stamp | • Unemployment |
| • Oil and Gas Production | • Intangible Personal Property |
| • Pollutants | |

What tax returns can be transmitted electronically?

Sales and use tax

- DR-7
- DR-15
- DR-15CS
- DR-15EZ

Fuel tax

- DR-309632
- DR-309633
- DR-309634
- DR-309637

Unemployment tax

- UCT-6

Intangible tax

- DR-601C

Communications services tax

- DR-700016

Solid waste and surcharge

- DR-15SW

What kind of payments can be made electronically?

- Normal tax payments (daily, weekly, monthly, etc.).
- Audit assessments.
- Bill payments.
- Estimated tax payments (corporate income tax, insurance premium, oil and gas, solid minerals).
- Extension request payments (corporate income tax).

- Returned item payments (to replace a failed ACH transmission).
- Amended payments (for an additional amount).

Will I still get a coupon book and/or forms?

Taxpayers who are required to file tax returns electronically **will not** receive a coupon book or forms. A taxpayer who is granted a waiver from electronic filing will receive the appropriate tax returns.

If I don't have a computer, must I purchase one? What should I do if I don't have an IBM or IBM-compatible PC? What should I do if I cannot file electronically or need to change my computer systems?

The Department recognizes that certain conditions may preclude your business from purchasing the necessary equipment to file and/or pay electronically. If this is the case, you may obtain a waiver by submitting a *Request for Waiver from Electronic Filing* (Form DR-654), stating that you do not have the necessary computer equipment or explaining the reason(s) you cannot submit your returns electronically. For more information on waivers, call the Department (see back panel).

How do I know that the information I submit is kept secure and confidential?

Data is transferred through a secure network and/or service providers that are bound by the same confidentiality requirements as Department employees.